

# OUTLINE OF THE MICHIGAN TAX SYSTEM\*

## CLASSIFICATION OF MICHIGAN TAXES

The Michigan system of state and local taxes contains 46 elements, including 29 identifiable taxes imposed by the state for its own use and 17 taxes imposed by or for local governments. In this report, state and local taxes are classified according to the basis of taxation:

INCOME TAXES — directly on or measured by the income of individuals.

BUSINESS PRIVILEGE TAXES — on the privilege of doing business in Michigan.

SALES-RELATED TAXES — on general retail sales and on transactions involving specific goods.

PROPERTY TAXES — on property or in lieu of property taxes.

TRANSPORTATION TAXES — on the direct users of transportation facilities.

Basis of Taxation	State Taxes	Local Taxes
<b>Income Taxes</b>	Personal Income Tax	Uniform City Income Tax
<b>Business Privilege Taxes</b>	Single Business Tax Unemployment Compensation Tax Oil and Gas Severance Tax Foreign Insurance Company Retaliatory Tax Horse Race Wagering Tax Corporate Organization Tax State Casino Gaming Tax	Airport Parking Excise Tax Accommodations (Hotel-Motel) Taxes
<b>Sales-Related Taxes</b>	Sales Tax Use Tax Tobacco Products Tax Beer Tax Wine Tax Liquor Taxes	Stadia and Convention Facility Taxes Uniform City Utility Users Tax
<b>Property Taxes</b>	Utility Property Tax Intangibles Tax Estate Tax State Real Estate Transfer Tax State Education Tax	General Property Tax Commercial Forest Tax Private Forest Tax Industrial Facilities Tax Commercial Facilities Tax Technology Park Facilities Tax Commercial Housing Facilities Tax Enterprise Zone Facilities Tax Neighborhood Enterprise Zone Facilities Tax Mobile Home Trailer Coach Tax Low Grade Iron Ore Specific Tax County Real Estate Transfer Tax
<b>Transportation Taxes</b>	Gasoline Tax Diesel Fuel Tax Motor Carriers Fuel Tax Motor Carriers Privilege Tax Liquefied Petroleum Gas Tax Aviation Gasoline Tax Marine Vessel Fuel Tax Aircraft Weight Tax Watercraft Registration Tax Motor Vehicle Weight or Value Tax	

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